

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

FILED
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CLERK US DISTRICT COURT
WESTERN DISTRICT OF TEXAS
BY AF DEPUTY

UNITED STATES OF AMERICA

v.

AUDREY MONCADA (1)
JENNIFER RAMOS (2)

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CRIMINAL NUMBER

A11CR 438 SS

INFORMATION

At all times material to the Information:

Introduction

1. The Internal Revenue Service (IRS) was an agency of the United States and part of the United States Department of Treasury.
2. The IRS was responsible for the collection of federal income taxes owed by individual taxpayers and business entities.
3. Every year, each individual taxpayer was required to file a U.S. Individual Income Tax Return, Form 1040, showing his filing status, claiming exemptions and dependents, reporting income, expenses, and deductions and to show any tax due the government or a refund if the tax was overpaid by the taxpayer.
4. During the period of the indictment, **Audrey Moncada** was employed by Cantu Professional Tax Services as a tax preparer. **Moncada** assisted individuals in the preparation and electronic filing of federal income tax returns.
5. During the period of the indictment, **Jennifer Ramos** worked with **Moncada** as an office assistant. **Ramos** identified and recruited individuals who wanted assistance in preparing and filing federal income tax returns.

COUNT ONE
Conspiracy to File False Claims for Income Tax Refunds
[18 U.S.C. § 286]

Beginning on or about January 1, 2007, and continuing through on or about February 28, 2007, in the Western District of Texas, defendants **Audrey Moncada and Jennifer Ramos**, and others both known and unknown to the Grand Jury, unlawfully, willfully and knowingly agreed, combined, and conspired with each other and others to defraud the United States by obtaining or aiding to obtain the payment or allowance of false, fictitious, and fraudulent claims.

Manner and Means

It was part of the conspiracy that:

1. The defendants, **Audrey Moncada and Jennifer Ramos**, agreed to participate in, and participated in, a scheme to obtain or help others to obtain payment of materially false claims for refunds and credits from the IRS by filing 2006 tax returns claiming refunds and credits to which they knew the individuals on the return were not entitled.
2. To accomplish the objects of this scheme, **Jennifer Ramos** recruited individuals to file fraudulent federal income tax returns under their own names and social security numbers.
3. **Audrey Moncada** created, in the names and social security numbers of the recruited individuals, false Forms W-2 that contained names of employers who did not employ the recruited individuals listed on the Forms, and that contained fabricated amounts of tax withholdings.
4. The false W-2 were used by **Audrey Moncada** to prepare false 2006 federal income tax returns that were electronically filed with the IRS on behalf of the individuals recruited by **Jennifer Ramos**.

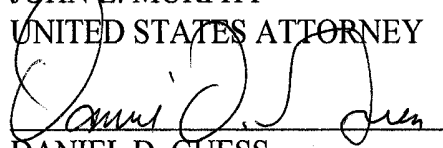
5. The false W-2 forms created and submitted by **Audrey Moncada and Jennifer Ramos** made it appear that the recruited individuals were eligible to claim the Earned Income Tax Credit.

6. **Audrey Moncada** caused the completed fraudulent federal income tax returns on behalf of the recruited individuals to be electronically filed by a representative of Cantu Professional Tax Services.

7. **Jennifer Ramos** delivered the proceeds from the fraudulent federal income tax returns to the recruited individuals, and collected the preparation fees from the same individuals.

All in violation of 18 U.S.C. § 286.

JOHN E. MURPHY
UNITED STATES ATTORNEY



DANIEL D. GUESS

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